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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 6th December 1957

S.R.O. 3906.—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of Section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Plastic Goods) Rules 1957, is published as required by that sub-section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 15th December, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified, will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Plastic Goods) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “Act” means the Sea Customs Act, 1878 (8 of 1878);

(b) “plastic goods” means:—

(i) all articles other than spectacle frames or any single article of any description other than a spectacle frame;

(ii) all component parts or a single component part of such articles or article

which are or each of which is, manufactured in India, or the State of Pondicherry, wholly from any one, and not more than one, of the varieties of the imported materials;

(c) "imported material" means any of the following materials imported into India, or the State of Pondicherry, on payment of Customs duty, namely:—

- (i) styrene monomer,
- (ii) cellulose acetate moulding powder,
- (iii) cellulose acetate butyrate moulding powder,
- (iv) urea formaldehyde moulding powder,
- (v) polyethylene moulding powder,
- (vi) cellulose nitrate sheets, films, rods or tubes, and
- (vii) polymethyl methacrylate sheets, films, rods or tubes.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the plastic goods (hereinafter referred to as the 'goods') exported from India, or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—Where the Customs Collector is satisfied that a claim for a drawback is established under these rules, such drawback shall be paid at the rates specified below, namely:—

Description of the goods	Rate of drawback per pound of goods shipped
(1) Goods in the manufacture of which any of the following imported materials has been used:—	
(a) cellulose acetate moulding powder	Seventy-two naye paise
(b) cellulose acetate duty rate moulding powder	Seventy naye paise
(c) urea formaldehyde moulding powder	Forty naye paise
(d) polyethylene moulding powder	Seventy-four naye paise
(e) cellulose nitrate sheets, films, rods or tubes	Seventy-nine naye paise
(f) polymethyl methacrylate sheets, films, rods or tubes	One rupee and eighteen naye paise
(2) Polystyrene moulding powder and goods made of polystyrene moulding powder	Twenty-six naye paise

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall, on the relative shipping bill—
 - (i) declare that a claim for a drawback under section 43B of the Act is being made,
 - (ii) declare the particular variety of imported material used in the manufacture of such goods, and also declare that to the best of his knowledge and belief, the goods in respect of which the drawback is being claimed have been manufactured wholly from that variety; and

(b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods, in respect of which a drawback is claimed under these rules, shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 297.]

M. A. RANGASWAMY, Dy. Secy.

CENTRAL BOARD OF REVENUE

ERRATUM

In the Central Board of Revenue notification No. 296, dated the 3rd December 1957, published as S.R.O. 3851 in the *Gazette of India Extraordinary*, Part II—Sec. 3, dated the 3rd December 1957 (Issue No. 568), the following correction is to be made:—

At page 2913—

Para. 4 (i) (b) line 2 for "maximum in Rs. 15/-" read "maximum of Rs. 15/-".

